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1 Annette W. Jarvis, Utah Bar No. 1649 RAY QUINNEY & NEBEKER P.C. 2 36 South State Street, Suite 1400 P.O. Box 45385 3 Salt Lake City, Utah 84145-0385 Telephone: (801) 532-1500 Facsimile: (801) 532-7543 5 Email: ajarvis@rgn.com and 6 Lenard E. Schwartzer, Nevada Bar No. 0399 7 Jeanette E. McPherson, Nevada Bar No. 5423 SCHWARTZER & MCPHERSON LAW FIRM 8 2850 South Jones Boulevard, Suite 1 Las Vegas, Nevada 89146-5308 9 Telephone: (702) 228-7590 Facsimile: (702) 892-0122 10 E-Mail: bkfilings@s-mlaw.com 11

Attorneys for Debtors and Debtors-in-Possession

E-FILED ON DECEMBER , 2006

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

USA COMMERCIAL MORTGAGE COMPANY, Debtor. In re: USA CAPITAL REALTY ADVISORS, LLC, Debtor. In re: USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC. Debtor. In re: USA CAPITAL FIRST TRUST DEED FUND, LLC, Debtor. In re: USA SECURITIES, LLC, Debtor. Affects: ■ All Debtors ☐ USA Commercial Mortgage Company ☐ USA Securities, LLC ☐ USA Capital Realty Advisors, LLC ☐ USA Capital Diversified Trust Deed Fund, LLC

☐ USA First Trust Deed Fund, LLC

Case No. BK-S-06-10725 LBR
Case No. BK-S-06-10726 LBR
Case No. BK-S-06-10727 LBR
Case No. BK-S-06-10728 LBR
Case No. BK-S-06-10729 LBR

Chapter 11

Jointly Administered Under Case No. BK-S-06-10725 LBR

AFFIDAVIT OF GARTH MCBRIDE IN SUPPORT OF APPLICATION PURSUANT TO FED.R.BANKR. P. 2014(a) AUTHORIZING THE EMPLOYMENT AND RETENTION OF BEADLE, MCBRIDE, EVANS & REEVES, LLP AS "ORDINARY COURSE ACCOUNTANTS" (AFFECTS ALL DEBTORS)

Date: N/A Time: N/A

STATE OF NEVADA)
) s:
COUNTY OF CLARK)

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I, GARTH MCBRIDE, hereby swear under oath:

- I am over the age of 18, am mentally competent, have knowledge of the facts in this matter, and if called upon to do so, could and would testify
- I am a partner in the accounting firm of Beadle, McBride, Evans & Reeves, LLP (the "Firm") which maintains offices at 2285 Renaissance Drive, Las Vegas, Nevada 89119.
- 3. This Affidavit is being submitted in connection with an order of the United States Bankruptcy Court for the District of Nevada entered October 23, 2006 authorizing USA Commercial Mortgage Company, USA Capital Realty Advisors, LLC, USA Capital Diversified Trust Deed Fund, LLC, USA Capital First Trust Deed Fund, LLC, and USA Securities, LLC (collectively, the "Debtors") to retain certain professionals in the ordinary course of business (the "Ordinary Course Order"). Pursuant to 11 U.S.C. § 327, the Debtors have requested, and the Firm has agreed, to provide tax and accounting services to the Debtors including, but not limited to, the preparation and filing of the Debtors' postpetition state and federal tax returns and assisting with various required tax-related filings, such as the preparation and filing of 1099 forms.
- It is necessary for the Debtors to prepare their state and federal tax returns and prepare various tax-related filings required to be prepared and filed by the Debtors. The Debtors have selected the Firm based upon its experience in tax and accounting matters and in providing accounting services.
- 5.. The Firm has provided tax, auditing, and accounting services to the Debtors and related entities prepetition. A list of the Debtors and these entities is attached hereto as Exhibit 1. As a result of providing these services prepetition, the Firm is owed \$10,023.81 for prepetition services that it provided to USA Capital First Trust Deed Fund, LLC, and is owed \$10,313.37 for providing these services to USA Commercial Mortgage Company. Therefore, the Firm is a creditor of USA Capital First Trust Deed Fund, LLC and USA Commercial Mortgage Company. Other than this prior representation, the Firm has conducted a conflicts check and I have

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determined that, to the best of my knowledge, the Firm and all of its partners and associates, are
disinterested persons as that term is defined in 11 U.S.C. § 101(14) and pursuant to Fed.R.Bankr.
P. 2014(a) Except as disclosed herein, to the best of my knowledge, neither the Firm nor any
partners or associates of the Firm are connected to, represent, or hold an adverse interest to the
Debtors and their creditors and investors, their respective attorneys and accountants, the United
States Trustee, the Office of the United States Trustee and its employees, or any other party in
interest. Further, except as disclosed herein, to the best of my knowledge, neither the Firm nor
any professional employed by this Firm: a) is or was a creditor, an equity security holder, investor,
or insider of the Debtors; b) is or was a director, officer, or employee of the Debtors; c) has an
interest materially adverse to the interest of the Debtors' bankruptcy estates or of any class of
creditors or equity security holders, by reason of any direct or indirect relationship to, connection
with, or interest in, the Debtors or for any other reason.

- 7.. The Debtors desire to employ the Firm on an hourly basis. Compensation payable to the Firm will be based upon its normal hourly fees and expenses charged to other clients.
- 8. The various hourly billing rates for the Firm's accountants and support staff are as follows:

Partners \$250

Associates \$190

Staff \$85 to 165

- 9. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions, and the Firm may adjusted these rates from time-to-time.
 - 10. The Firm seeks reimbursement for expenses charged by the Firm as follows:

Photocopying None

Facsimile (Outgoing/Incoming) None

25 **Actual Cost** Postage

Fedex/USPS 26 **Actual Cost**

> Long distance telephone calls **Actual Cost**

The Firm may adjust these expense rates from time to time.

11	The Firm intends to submit its requests for compensation and reimbursement of it
expenses in	accordance with the Ordinary Course Order. The Firm will only seek and accep
compensation	n from the applicable Debtors' bankruptcy estates pursuant to the Ordinary Cours
Order.	

12. The Firm has neither shared, nor agreed to share, any compensation for this engagement with any other person except as among the members of the Firm.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

GARTH MCBRIDE

SUBSCRIBED AND SWORN TO before me this _______ day of December, 2006.

NOTARY PUBLIC

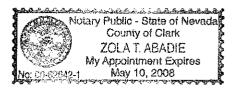


EXHIBIT 1

List of USA Companies that are BMER prepared 12/31/2005

Cornman Toltec 160 LLC

Eagle Ranch LLC

Happy Valley LLC

Haspinov LLC (in IP)

HMA Sales LLC

HBM Holdings LLC

Housing Partners LLC (in IP)

Institutional Equity Partners LLC

Lucid Land Development LLC

Met Partners LLC

Opaque Land Development LLC

Palomino Partners

Pecos Professional Park LLC

Pecos Professional Property Owners Association

Perusa LLC

Placer County Land Investors LLC

Reno South Meadows. LLC

South Meadows Apartments LLC

Tanamera Development LLC

Tanamera Resort Partners LLC

TJA Marketing LLC

Tree Moss Partners LLC (in IP)

Twelve Horses North America LLC

USA Capital Diversified Trust Deed Fund LLC

USA Capital First Trust Deed Fund LLC

USA Capital Realty Advisors LLC

USA Commercial Mortgage Inc.

USA Commercial Real Estate Group

USA Development Inc.

USA investment Partners LLC

USA Investors VI LLC (in IP)

USA Securities LLC

Vaudio LLC(in IP)

Vegas Hot Spots LLC (in IP)